



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

June 11, 2003

The Honorable Suzanne K. Fulton  
Chief Judge  
County of Lee General District Court  
P.O. Box 829  
Wise, VA 24293

The Honorable Elizabeth S. Wills  
Chief Judge  
County of Lee Juvenile and  
Domestic Relations District Court  
P.O. Box 2320  
Jonesville, VA 24263

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Lee District Court for the period January 1, 2002 through March 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK/cam

cc: The Honorable R. Larry Lewis, Judge  
The Honorable James Michael Shull, Judge  
Sammie R. Horton, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia